

Reported Recommending
Ind. Postponed
Passed House
Failed to Pass House
Passed Senate
Failed to Pass Senate

House File 170

January 31, 1947.
Ways and Means.

By WALTER of Pottawattamie.

A BILL FOR

An ACT to amend section four hundred twenty-two point
forty-five (422.45), Code 1946, relating to exemption
from sales tax of purchases of tax-certifying or tax-levying
governmental bodies of Iowa, or any subdivision or
branch thereof.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 Section 1. Section four hundred twenty-two point
2 forty-five (422.45), Code 1946, is hereby amended by adding
3 thereto the following subsection:
4 “The gross receipts from sales of tangible personal
5 property to tax-certifying or tax-levying body of Iowa
6 or any governmental subdivision thereof.
7 The exemptions herein provided shall not extend to
8 municipal utilities affording service to the general public”.

EXPLANATION OF H. F. 170

This bill provides a justifiable additional exemption to the sales tax chapter for
tax-certifying or tax-levying governmental bodies.